

UJL
501.07-00

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

Date: AUG 05 1997

Tax Period Ended:

Form(s):

Person to Contact:

Telephone Number:

Dear Sir:

We have concluded our examination for your tax year ending

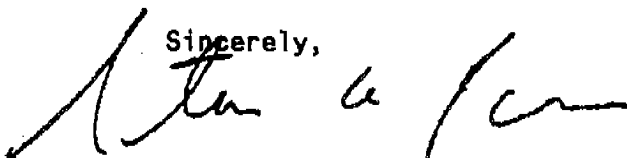
During the examination we determined that your organization operates a public golf course, which is not an exempt function or activity under Internal Revenue Service Code Section 501(c)(7). We also determined that your non-member income exceeds the audit standard for social clubs described in IRC 501(c)(7). We informed you that, because of these, your organization no longer qualifies for exemption under IRC 501(c)(7). You accepted our findings, signed and returned Form 6018, a copy of which is enclosed. You also filed Form 1120 for calendar tax years i, and with us.

Effective , the Internal Revenue Service no longer recognizes your organization as a tax exempt entity described in IRC 501(c)(7); from that date forward, you must file Form 1120, U.S. Corporation Income Tax Return.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely,



Steven A. Jensen
District Director

Enclosure: Form 6018